

EXHIBIT



Foster & Brever, PLLC
ATTORNEYS AT LAW

Robert J. Foster (612) 436-3290
Thomas E. Brever (612) 436-3291
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June 3, 2009

District Director
Internal Revenue Service
Attn: Disclosure Officer
M.S. 7000
Wells Fargo Place
30 E. 7th Street
St. Paul, MN 55101

RE: Freedom of Information Act Request
Darrell Kluge
SSN: 471-90-2739

Dear Sir or Madam:

Under the provisions of the Freedom of Information Act, 5 U.S.C. §552 and the Privacy Act of 1974, 5 U.S.C. §552a, I hereby request access to documents received, compiled, contained in or added to the administrative and investigative files on or after January 1, 2004 pertaining to 2004, 2005, 2006, 2007 federal income taxes, including but not limited to, the following documents: all tax returns, revenue agents' work papers, notes, correspondence, transmittal slips, revenue agents' reports, special agent's notes, work papers, reports of interview, summonses, case activity work papers and any files, records, correspondence, memoranda, or other documents regarding any proposals, recommendations, referrals or other actions or suggested actions relating to the examination or investigation of the 2004, 2005, 2006, and 2007 federal income tax returns of the above-named taxpayer.

I would like to inspect the records before any copying is made. Please contact the undersigned if costs are requested.

Should you determine that any portion of the records or information requested is exempt, please supply me with a copy of the portion considered nonexempt. The records to which I wish to have access are tax returns and tax return information relating to my clients. I am authorized under a power of attorney (Form 2848) to review and receive the records. Accordingly, the records may be disclosed to me under I.R.C. Section 6103.

2812 Anthony Lane South, Suite 200 • St. Anthony, MN 55418

Fax: (612) 788-9879

www.fosterbrever.com

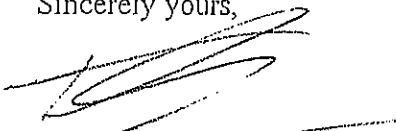
District Director

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June 3, 2009

If all or any part of this request is denied, please notify me of the specific exemptions(s) you think justifies your refusal to release each specific item of information which you propose to deny disclosure. Please also list the name, title and address of the official denying the request. Any notification regarding this request may be sent to me. As provided for by the FOIA, please reply within ten (10) working days of receipt of this letter.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'TEB', with a long horizontal flourish extending to the right.

Thomas E. Brever

TEB/skb

cc: Darrell Kluge

Form **2848**
(Rev. March 2004)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I

Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

Darrell Kluge
18201 Ixonia Ave
Lakeville, MN 55044

Social security number(s)

477 90 2737

Employer identification
number

Daytime telephone number
()

Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Thomas E. Brewer
2812 Anthony Lane # 200
St Anthony, MN 55418

CAF No. 8005-20804R

Telephone No. (612) 436-3221

Fax No. (612) 788-9829

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
INCOME	1040	2004, 2005, 2006, 2007, 2008

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific uses not recorded on CAF. ☐

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See Unenrolled Return Preparer on page 2 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 5 instructions for restrictions on tax matters partners.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ►

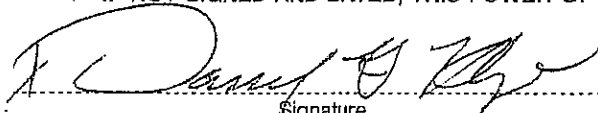
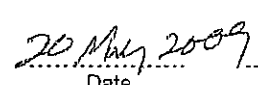
Form 2848 (Rev. 3-2004)

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- 7 **Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
- a If you also want the second representative listed to receive a copy of notices and communications, check this box ☒
- b If you do not want any notices or communications sent to your representative(s), check this box ☐
- 8 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. ☐
- YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 9 **Signature of taxpayer(s).** If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

  _____
Signature Date Title (if applicable)

Print Name PIN Number Print name of taxpayer from line 1 if other than individual

Signature Date Title (if applicable)

Print Name PIN Number

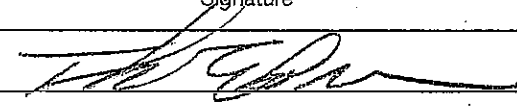
Part III Declaration of Representative

Caution: Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d) of Treasury Department Circular No. 230).
 - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 2 of the instructions.

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.

Designation—Insert above letter (a-h)	Jurisdiction (state) or identification	Signature	Date
a	MN		5/20/09

EXHIBIT

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

June 24, 2009

Foster & Brever, PLLC
Attn: Thomas E. Brever
2812 Anthony Lane South, Suite 200
St. Anthony, MN 55418

Re: Darrell Kluge, 471-90-2739

Dear Mr. Brever:

This responds to your Freedom of Information Act (FOIA) request of May 21, 2009, received in our office on May 27, 2009.

I am unable to send the information you requested by June 24, 2009, which is the 20 business-day period allowed by law. I apologize for any inconvenience this delay may cause.

STATUTORY EXTENSION OF TIME FOR RESPONSE

The FOIA allows an additional ten-day statutory extension in certain circumstances. To complete your request I need additional time to search for, collect, and review responsive records from other locations. We have extended the statutory response date to July 9, 2009, after which you can file suit. An administrative appeal is limited to a denial of records, so it does not apply in this situation.

REQUEST FOR ADDITIONAL EXTENSION OF TIME

Unfortunately, we will still be unable to locate and consider release of the requested records by July 9, 2009. We have extended the response date to July 31, 2009 when we believe we can provide a final response.

You do not need to reply to this letter if you agree to this extension. You may wish to consider limiting the scope of your request so that we can process it more quickly. If you want to limit your request, please contact the individual named below. If we subsequently deny your request, you still have the right to file an administrative appeal.

You may file suit if you do not agree to an extension beyond the statutory period. Your suit may be filed in the U.S. District Court:

- Where you reside or have your principal place of business
- Where the records are located, or
- In the District of Columbia

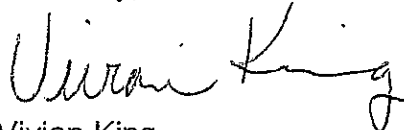
You may file suit after July 9, 2009. Your complaint will be treated according to the Federal Rules of Civil Procedure applicable to actions against an agency of the United States. These procedures require that the IRS be notified of the pending suit through service of process, which should be directed to:

Commissioner of Internal Revenue
Attention: CC:PA: Br 6/7
1111 Constitution Avenue, NW
Washington, D.C. 20224

The FOIA provides access to existing records. Extending the time period for responding to your request will not delay or postpone any administrative, examination, investigation or collection action.

If you have any questions concerning this correspondence, you may contact Senior Disclosure Specialist Vivian King, ID # 0207866, by phone at (651)312-7813 or by mail at Internal Revenue Service, Disclosure Office, MS 7000 PHX, 4041 N. Central Ave., Phoenix, AZ 85012. Please refer to case number 11-2009-02033.

Sincerely,

A handwritten signature in cursive script, appearing to read "Vivian King".

Vivian King
Senior Disclosure Specialist
Disclosure Office 11, St. Paul